CHAPTER X.

FINANCE.

THE earliest balance-sheet of the district as at present constituted is for 1868-69. Exclusive of £54,760 (Rs. 5,47,600), the adjustment on account of alienated lands, the total transactions entered in the district balance-sheet for 1881-82 amounted under receipts to £387,336 (Rs. 38,73,360) against £358,605 (Rs. 35,86,050) in 1868-69 and under charges to £482,307 (Rs. 48,23,070) against £384,561 (Rs. 38,45,610). Leaving aside departmental miscellaneous receipts and payments in return for services rendered such as post and telegraph receipts, the revenue for 1881-82 under all heads, imperial, provincial, local, and municipal, came to £308,477 (Rs. 30,84,770),[1] or, on a population of 882,907, an individual share of 6*s.* 10½*d.* (Rs. 3 *as.* 6¾). During the last fourteen years the following changes have taken place under the chief heads of receipts and charges.

Land Revenue receipts, which form 73·42 per cent of the entire revenue of the district, have risen from £183,784 (Rs. 18,37,840) to £225,831 (Rs. 22,58,310), and charges from £32,629 (Rs. 3,26,290) to £45,616 (Rs. 4,56,160). The following statement shows the land revenue collected in each of the twenty years ending the 31st of March 1882:

Land Revenue, 1868-69–1881-82.

YEAR.	£.	YEAR.	£
1868-69	183,784	1875-76	204,997
1869-70	188,547	1876-77	201,648
1870-71	183,894	1877-78	208,252
1871-72	181,817	1878-79	222,272
1872-73	183,790	1879-80	233,049
1873-74	182,051	1880-81	239,521
1874-75	196,063	1881-82	225,831

STAMPS. Stamp receipts have fallen from £16,430 (Rs. 1,64,300) to £10,444 (Rs. 1,04,440), and charges from £634 (Rs. 6340) to £321 (Rs. 3210).

EXCISE. During the five years ending 1876-77 the excise revenue of Dhárwár averaged £23,262 (Rs. 2,32,625). The revenue suffered heavily from the effects of the famine of 1876-77 from which it did not fully recover until 1881-82. In 1877-78 the receipts fell to the low figure of £10,962 (Rs. 1,09,620), and after a sluggish progress during the next three years, rose to £19,744 (Rs. 1,97,440) in 1881-82 and to £24,149 (Rs. 241,490) in 1882-83.

Six shops for the sale of foreign imported liquor are each licensed on payment of a fee of £5 (Rs. 50); one of these was first opened in 1880-81. The country liquor revenue is realized by the sale of yearly farms by sub-divisions. The number of shops and their localities are announced at the time of the sale, and the farms

[1] This total includes the following items: £257,126 land revenue, excise, assessed taxes, forest, and opium; £12,720 stamps, justice, and registration; £11,450 education and police; £27,181 local and municipal funds; total £308,477.

EXCISE.

are then sold to the highest bidders. Formerly some shopkeepers were allowed to sell country spirit as well as palm-juice or toddy; others were allowed to sell country spirit alone or toddy alone. In 1881-82 toddy farms were separated from the spirit farms. In that year the toddy farm realized £5759 (Rs. 57,590) and £7312 (Rs. 73,120) in 1882-83, and the spirit farm £13,461 (Rs. 1,34,610) in 1881-82, and £16,206 (Rs. 1,62,060) in 1882-83. From the 1st of August 1883, a tree-tax of 2*s.* (Re.1) has been imposed on each toddy tree tapped for the fermented juice, and the toddy farm has been sold on condition that the farmer guarantees a certain minimum revenue to be paid in the shape of a tree tax on the trees which he taps. From the 1st of August 1884 Government have also decided to introduce the central distillery system in the Dhárwár district, and to subject the liquor issued from the distillery to a still-head duty of 5*s.* (Rs. 2½) the gallon of 25° under proof,[1] that is under London proof, and of 2*s.* 8*d.* (Rs. 1⅓) the gallon of 60° under proof, leaving the farmer to sell the liquor at any prices he pleases up to 9*s.* (Rs. 4½) the gallon of liquor 25° under proof and 5*s.* (Rs. 2½) the gallon of liquor 60° under proof. The still-head duty rates on liquor issued for sale in the towns of Dhárwár and Hubli will be somewhat higher, namely 5*s.* 6*d.* (Rs. 2¾) and 2*s.* 11¼*d.* (Rs. 1$\frac{5}{32}$), but the highest selling prices will be the same as in the rest of the district. One condition of the next farm will be to require the farmer to build a distillery according to a plan approved by the Ábkári Commissioner and to hand it over to Government on receipt of cost as estimated by the Executive Engineer.

The number of liquor shops in 1882-83 was 208 of which 107 were for the sale of spirits and 101 for the sale of toddy. Formerly there were 165 shops of which sixty-four were for spirits, fifty-eight for toddy, and forty-three for both spirits and toddy.

From the year 1881-82 to prevent smuggling the excise management of 110 villages belonging to native states adjoining the district has been placed in the hands of the Collector the Chiefs receiving yearly compensation at fixed rates. The excise management of these villages is conducted on exactly the same principles as that of the district villages. The intoxicating drugs revenue amounted to £600 (Rs. 6000) in 1883. The drugs retailed are chiefly *bháng* or drinking hemp and *gánja* or smoking hemp, imported from Sholápur and from Belgaum. No special establishment is employed in Dhárwár for the collection or protection of the excise revenue.

JUSTICE.

Law and Justice receipts, chiefly fines, have risen from £1133 (Rs. 11,330) to £1525 (Rs. 15250), and charges, owing to an increase in the pay of the offices and staff, from £10,741 (Rs. 1,07,410) to £12,560 (Rs. 1,25,600).

FOREST.

Forests receipts have risen from £2288 (Rs. 22,880) in 1868-69 to £5967 (Rs. 59,670) in 1881-82, and charges from £1638 (Rs. 16,380) to £3525 (Rs. 35,250).

[1] The alcoholic strength of liquor is denoted by degrees over or under the standard of London proof which is taken as 100 degrees. Thus 25° U. P. that is under proof, is equivalent to 75 degrees of strength, 60° U. P. is equivalent to 40° degrees of strength; and 25° O. P. or over proof, is equivalent to 125° degrees of strength.

Chapter X. Finance.

ASSESSED TAXES.

The following table shows the amount realised from the different assessed taxes levied between 1868-69 and 1881-82. Owing to the variety of rates and incidence it is difficult to make any satisfactory comparison of the results :

Dhárwár Assessed Taxes, 1868-1881.

YEAR.	Amount.	YEAR.	Amount.
	£		£
Profession and Trade Tax.		1874-75	1
		1875-76	...
1868-69	3605	1876-77	...
1869-70	10,458	1877-78	...
Income Tax.		*License Tax*	
1870-71	12,823	1878-79	13,024
1871-72	3411	1879-80	12,254
1872-73	2440	1880-81	6242
1873-74	141	1881-82	6078

No tax was levied between 1873-74 and 1877-78. The amounts of £141 (Rs. 1,410) and £1 (Rs. 10) received in 1873-74 and 1874-75 are on account of previous years.

Customs. Opium receipts have risen from £694 (Rs. 6940) in 1868-69 to £871 (Rs. 8710) in 1881-82. The increase is due to increase in the amount realised on account of fees for licenses to sell opium by retail.

Military. Military receipts have risen from £515 (Rs. 5150) to £1609 (Rs. 16,090), and charges have fallen from £14,673 (Rs. 1,46,730) to £14,651 (Rs. 1,46,510).

Mint. The amount of £10 (Rs. 100) received during 1881-82, represents the sale proceeds of cut copper coins. Mint charges amounted to £40 (Rs. 400).

Post. Post receipts have risen from £2358 (Rs. 23,580) to £16,894 (Rs. 1,68,940) and post charges from £1562 (Rs. 15,620) to £9431 (Rs. 94,310). The receipts and charges shown in the 1881-82 balance sheet, besides letters books and parcels, include money received and paid under the money order system.

Telegraph. Telegraph receipts have risen from £330 (Rs. 3300) to £392 (Rs. 3920), and charges have fallen from £1181 (Rs. 11,810) to £786 (Rs. 7860).

Registration. Registration receipts have fallen from £985 (Rs. 9850) to £751 (Rs. 7512), and charges from £844 (Rs. 8440) to £653 (Rs. 6530).

Education. Education receipts, including local funds, have risen from £4415 (Rs. 44,150) to £11,061 (Rs. 1,10,610), and education charges from £7007 (Rs. 70,070) to £14,681 (Rs. 1,46,810).

Police. Police receipts have risen from £349 (Rs. 3490) to £389 (Rs. 3890), and police charges from £11,549 (Rs. 1,15,490) to £16,387 (Rs. 1,63,870).

Medicine. Medical receipts have risen from £57 (Rs. 570) to £248 (Rs. 2480), and medical charges have fallen from £2362 (Rs. 23,620) to £2338 (Rs. 23,380), and jail charges from £2655 (Rs. 26,550) to £1765 (Rs. 17,650).

Transfer. Transfer receipts have fallen from £110,262 (Rs. 11,02,620) to £79,763 (Rs. 7,97,630) and transfer charges have risen from £251,056 (Rs. 25,10,560) to £294,507 (Rs. 29,45,070). The increase

under receipts exclusive of cash remittances is due to receipts on account of local funds and to savings bank deposits. The increase under charges is due to a large surplus balance remitted to other treasuries, and to the repayment of deposits.

In the following balance sheet, the figures shown in black type on both sides under 1881-82 are book adjustments. On the right side, the item of £54,760 represents the additional revenue the district would yield had none of its lands been alienated. On the debit side, the item of £13,752 under land revenue and £3603 under police are the rentals of the lands granted for service to village headmen and watchmen. The item of £37,405 shown under allowances and assignments represents the rental of lands granted to hereditary officers whose services have been dispensed with, and of religious and charitable land-grants.

Cash allowances to village officers and servants are treated as actual charges and debited to Land Revenue. No district officers now render service :

Dhárwár Balance Sheet, 1868-69 and 1881-82.

Receipts.			Charges.		
Head.	1868-69.	1881-82.	Head.	1868-69.	1881-82.
	£	£		£	£
Land Revenue	183,784	225,831 **54,760**	Land Revenue	32,629	45,616 **13,752**
Stamps	16,430	10,444	Stamps	634	321
Excise	23,932	18,379	Excise	126	32
Justice	*a* 4477	1525	Justice	*b* 12,369	12,560
Forests	2283	5967	Forests	1638	3525
Assessed Taxes	3605	6078	Assessed Taxes	168	...
Miscellaneous	631	483	Allowances	6091	3721 **37.405**
Interest	709	206			
Customs and Opium ...	694	871	Pensions	1964	3033
Public Works...	1659	5711	Ecclesiastical...	24	501
Military	515	1609	Miscellaneous	3038	5719
Mint	...	10	Public Works	32,786	51,984
Post	2358	16,894	Military	14,673	14,651
Telegraph	330	392	Mint	...	40
Registration	985	751	Post	1562	9431
Education	4415	11,061	Telegraph	1181	786
Police	349	389	Registration	844	653
Medicine	57	248	Education	7007	14,681
Jails	1125	692	Police	11,549	16,387 **3603**
Sale of Books...	...	32			
			Medicine	2362	2338
			Jails	2655	1765
			Office Rents	...	38
			Printing	205	18
Total ...	248,343	307,573	Total ...	133,505	137,800
Transfer Items.			*Transfer Items.*		
Deposits and Loans	11,121	27,380	Deposits and Loans	12,009	25,984
Cash Remittances	68,631	15,448	Cash Remittances	49,349	221,037
Remittances & Supply Bills.	14,288	20,221	Remittances & Supply Bills.	183,816	43,132
Local Funds	16,222	16,714	Local Funds	5882	4304
Total ...	110,262	79,763	Total ...	251,056	294,507
Grand Total ...	358,605	387,336 **54,760**	Grand Total ...	384,561	482,307 **54,760**

a This total is made of £2108 *amin's* establishment fund which was abolished in 1870-71, £1236 on adjustment, and £1133 justice receipts for 1868-69.
b This sum is made of £1628 *amin's* establishment fund charges and £10,741 justice charges for 1868-69.

Revenue other than Imperial.

LOCAL FUNDS.

District local funds, which since 1863 have been collected to promote rural education and supply roads, water, drains, rest-houses, dispensaries, and other useful works amounted in 1881-82 to £26,361

Chapter X. Finance. Local Funds.

(Rs. 2,63,610), and expenditure to £31,494 (Rs. 3,14,940). The local fund revenue is derived from three sources, a special cess of one-sixteenth in addition to the land tax, the proceeds of certain subordinate local funds, and certain miscellaneous items. The special land cess, of which two-thirds are set apart as a road fund and the rest as a school fund, in 1881-82 yielded a revenue of £17,619 (Rs. 1,76,190). The subordinate funds, including a cattle-pound fund, a toll fund, a ferry fund, and a school-fee fund, yielded £3678 (Rs. 36,780). Government municipal and private subscriptions, interest on Government securities and receipts of the School of Industry amounted to £4499 (Rs. 44,990), and miscellaneous receipts, including certain items of land revenue, to £564 (Rs. 5640). In 1881-82 this revenue was administered by district and sub-divisional committees partly of official and partly of private members. The district committees consist of the Collector, the assistant and deputy collector, the executive engineer and the educational inspector as official, and the proprietor of an alienated village and six landholders as non-official members. The sub-divisional committees consist of an assistant collector, the mámlatdár, a public works officer and the deputy educational inspector as official, and the proprietor of an alienated village and three landholders as non-official members. The sub-divisional committees bring their local requirements to the notice of the district committee who prepare the yearly budget.

For administrative purposes, the local funds of the district are divided into two main sections, one set apart for public works and the other for instruction. The receipts and disbursements during the year 1881-82 were:

Dhárwár Local Funds, 1881-82.

Public Works.

Receipts.	Amount.	Charges.	Amount.
	£		£
Balance	5377	Establishment	3777
Two-thirds of Land Cess...	11,746	New Works	9641
Tolls	1103	Repairs	4434
Ferries	377	Medical	188
Cattle-pounds	922	Miscellaneous	592
Contributions	1201		
Miscellaneous	486	Balance ...	2637
Quarry Fees	57		
Total ...	21,269	Total ...	21,269

Instruction.

Receipts.	Amount.	Charges.	Amount.
	£		£
Balance	4814	Establishment	8842
One-third of Land Cess...	5873	School Charges	1285
School-fee Fund	1276	School-houses	2036
Contributions. Government...	2477	Miscellaneous	699
Contributions. Municipal and Private ...	204		
Miscellaneous	21	Balance ...	2421
Interest	73		
Industrial School Receipts	545		
Total ...	15,283	Total ...	15,283

Since 1863, the following local funds works have been carried out. To improve communications about 522⅞ miles of road have been made and kept in order, and partly planted with trees. To improve

the water-supply, 175 ponds and reservoirs, ninety wells, seventy-five cisterns and seventeen water-courses have been either made or repaired. To help village instruction, seventy-nine schools, and for the comfort of travellers, thirty-five rest-houses and six staging bungalows have been either built or repaired. Besides these works one cholera and infectious diseases hospital, 177 cattle pounds, sixty-one *chávdis* or village offices and eighteen toll-houses have been either made or repaired.

MUNICIPALITIES.

In 1881-82 of nine municipalities, six in Dhárwár, Gadag-Betgeri, Hubli, Navalgund, Nargund, and Ránebennur were established under Act XXVI of 1850. The remaining three of Byádgi Hángal and Háveri were established under Act VI of 1873. Since 1881-82 the Hángal municipality has been abolished. In 1881-82 each of these municipalities was administered by a body of commissioners with the Collector as president and the assistant or deputy collector in charge of the sub-division as vice-president. The Dhárwár and Hubli municipalities have since been made city municipalities. In 1881-82 the district municipal revenue amounted to £10,467 (Rs. 1,04,670), of which £4396 (Rs. 43,960) were recovered from octroi dues, £2226 (Rs. 22,260) from house-tax, £792 (Rs. 7920) from toll and wheel taxes, and £3053 (Rs. 30,530) from other sources.

The following statement gives for each municipality the receipts, charges, and incidence of taxation during the year ending the 31st March of 1882:

Dhárwár Municipal Details, 1881-82.

Name.	Date.	People.	Receipts.				Total.	Incidence.
			Octroi	House Tax.	Tolls and Wheel Tax.	Miscellaneous.		
			£	£	£	£	£	s. d.
Dhárwár	1st Jan. 1856 ...	26,471	710	562	208	1254	2734	2 0
Hubli	1st Aug. 1855 ...	36,641	1467	628	532	458	3085	1 8
Navalgund	19th Dec. 1870 ...	7812	181	155	...	700	1036	2 8
Nargund	20th Jan. 1871 ...	7863	284	100	...	52	436	1 1
Gadag-Betgeri ...	1st May 1859 ...	17,001	711	423	...	439	1578	1 10
Ránebennur ...	1st Jan. 1858 ...	10,748	253	153	52	49	512	0 11
Háveri	11th Sept. 1879 ...	5490	242	95	...	42	379	1 5
Byádgi	16th Sept. 1879 ...	4116	548	50	...	46	644	3 2
Hángal	1st Oct. 1879 ...	5272	...	50	...	13	63	0 3
	Total ...	...	4396	2226	792	3053	10,467	...

Name.	Charges.							Total.
	Staff.	Safety.	Health.	Schools.	Works.		Miscellaneous.	
					New.	Repairs.		
	£	£	£	£	£	£	£	£
Dhárwár	727	179	1269	...	123	172	615	3085
Hubli	510	118	1766	79	205	119	574	3371
Navalgund	115	4	417	...	81	20	83	720
Nargund	75	12	124	...	68	2	238	519
Gadag-Betgeri ...	313	10	836	24	...	126	170	1479
Ránebennur ...	157	9	176	2	47	80	42	513
Háveri	106	9	198	...	28	2	8	351
Byádgi	126	9	161	1	365	...	18	680
Hángal	17	7	36	...	3	5	9	73
Total ...	2146	357	4983	106	920	526	1753	10,791